

*[Handwritten Signature]*  
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**Date: December 27, 2004**

Attorney Docket No.: Samant 1287-WCG  
Matter: 103800-1  
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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant(s): Gurudas SAMANT, et. al.  
Serial No. : 10/030,198  
Filed : 08/19/2002  
For: METHOD AND DEVICE FOR THE CATALYTIC HANDLING  
OF SULFUR AND NITROGEN OXIDES CONTAINING  
SULFUR AND OXYGEN CONTAINING GASES  
Art Unit : 1754  
Examiner : Jonas N. Strickland

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December 27, 2004

Hon. Commissioner for Patents  
P.O. Box 1450  
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Sir:

Please change the correspondence address in the above-identified application  
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The telephone and facsimile numbers remain the same.

I am an attorney of record.

Respectfully submitted,  
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By   
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By   
William C. Gerstenzang  
Date December 27, 2004